

TAB

Table 2

COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
UP TO TEN YEARS IN LIEU OF RETIREMENT AFTER COMPLETING FIVE YEARS OF SERVICE

GS-14

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,105	\$1,105	\$15,109	\$14,004
2	1,105	2,210	30,697	28,487
3	1,105	3,315	46,765	43,450
4	1,105	4,420	62,833	58,413
5	1,105	5,525	79,381	73,856
6	1,105	6,630	95,929	89,299
7	1,105	7,735	112,958	105,223
8	1,105	8,840	129,987	121,147
9	1,105	9,945	147,498	137,553
10	1,105	11,050	165,009	153,959

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COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
UP TO TEN YEARS IN LIEU OF RETIREMENT AFTER COMPLETING FIVE YEARS OF SERVICE

GS-15

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,265	\$1,265	\$17,368	\$16,103
2	1,265	2,530	35,284	32,754
3	1,265	3,795	53,753	49,958
4	1,265	5,060	72,222	67,162
5	1,265	6,325	91,239	84,914
6	1,265	7,590	110,256	102,666
7	1,265	8,855	129,825	120,970
8	1,265	10,120	149,394	139,274
9	1,265	11,385	169,511	158,126
10	1,265	12,650	189,628	176,978

Tab A 2

COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
UP TO TEN YEARS IN LIEU OF RETIREMENT AFTER COMPLETING FIVE YEARS OF SERVICE

GS-16

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,435	\$1,435	\$18,211	\$16,806
2	1,435	2,870	37,019	34,149
3	1,435	4,305	55,797	51,492
4	1,435	5,740	75,108	69,368
5	1,435	7,175	94,419	87,244
6	1,435	8,610	113,730	105,120
7	1,435	10,045	133,041	122,996
8	1,435	11,480	152,352	140,872
9	1,435	12,915	171,663	158,748
10	1,435	14,350	190,974	176,624

Table 2

COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
UP TO TEN YEARS IN LIEU OF RETIREMENT AFTER COMPLETING FIVE YEARS OF SERVICE

GS-17

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,585	\$1,585	\$20,380	\$18,795
2	1,585	3,170	41,296	38,126
3	1,585	4,755	62,212	57,457
4	1,585	6,340	83,661	77,321
5	1,585	7,925	105,110	97,185
6	1,585	9,510	126,559	117,049
7	1,585	11,095	148,008	136,913
8	1,585	12,680	169,457	156,777
9	1,585	14,265	190,906	178,641
10	1,585	15,850	212,355	196,505

COMPARISON OF PAYROLL AND ANNUITY COSTS IF EMPLOYEE RETAINED  
UP TO TEN YEARS IN LIEU OF RETIREMENT AFTER COMPLETING FIVE YEARS OF SERVICE

GS- 18

Number of Years of Service Over Five	Annuity Rate If Retired After Five Years Service	Cumulative Annuity If Retired With 5 Years Service Col. (1) X Col. (2)	Cumulative Payroll Costs if Retained After 5 Years Service	Excess of Payroll Costs over Annuity Col. (4) - Col. (3)
Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	\$1,715	\$1,715	\$21,449	\$19,734
2	1,715	3,430	42,898	39,468
3	1,715	5,145	64,347	59,492
4	1,715	6,860	85,796	78,936
5	1,715	8,575	107,245	98,670
6	1,715	10,290	128,694	118,404
7	1,715	12,005	150,143	138,138
8	1,715	13,720	171,592	157,872
9	1,715	15,435	193,041	177,340
10	1,715	17,150	214,490	197,340